

January 6, 1937

Mr. C. M. Taylor
County Assessor
Tucson, Arizona

Dear Mr. Taylor:

Your letter of January 4, 1937 received and noted. I am returning you herewith the copy of the letter addressed to Mr. Jim Brush by Mr. John L. Sullivan, Attorney General.

It is my opinion that this letter correctly states the law and that you cannot lawfully issue license plates to trucks and automobiles which have been licensed in other states without the payment of the taxes here. There is a provision in the statute found in chapter 100, Laws 1931, paragraph 4, which provides for the issuance of a certificate of registration of distinctive form to non-resident owners of vehicles not used for transportation of persons or property for hire, but no license plates are to be issued and no fees charged therefor.

In the same paragraph is provided that foreign vehicles operated within the state for the transportation of persons for compensation or for transportation of property, or operated in the business of a non-resident carried on in this state, shall be registered and the same fees paid therefor as required of like vehicles owned by residents.

In so far as this statute is concerned there can be no double taxation because vehicles used for transportation of persons or property for hire, regardless of where owned, pay the same weight fees and other fees and should pay the same taxes if they secure registration and license plates from the state of Arizona.

It is, therefore, my opinion that if you issue license plates to any vehicle in the state of Arizona, whether owned by a resident or non-resident, you must also at the time of issuing such license plates collect the taxes. Further, you cannot issue

such license plates to any owner of a vehicle unless the same is registered in the state of Arizona and the certificate of registration or title presented to you at the time application for license plates is made.

Very truly yours,

JOE CONWAY
Attorney General

E. G. FRAZIER
Special Assistant
Attorney General